

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



Dear Taxpayer:

This year the 82nd Legislature, Regular Session, passed House Bill 11 requiring each entity holding a Brewers Permit, Manufacturer's License, Winery Permit or Package Store Permit in combination with a Local Distributor's Permit issued by the Texas Alcoholic Beverage Commission (TABC) to electronically report to the Texas Comptroller of Public Accounts their monthly alcoholic beverage sales made to Texas retailers. This new reporting requirement becomes effective Sept. 1, 2011.

In order to file a monthly electronic report, each legal entity holding one of the above TABC permits or licenses must have a Comptroller-issued eleven-digit Tax Identification Number and a Personal Identification Number (PIN). We ask that you complete and return the attached form no later than Aug. 31, 2011. Based on the information you provide, we will issue a confidential PIN required to file your electronic report.

The first report is due on or before Oct. 25, 2011, and must be electronically filed through the Comptroller's WebFile program. Each entity, as evidenced by a Comptroller Tax Identification Number, must electronically file a single report that will include and identify sales made by each of the applicable TABC permits and licenses held by that entity.

The report must include sales made to virtually all Texas retailers holding any TABC permit or license, including temporary permits and licenses, subject to reporting sales tax or the mixed beverage gross receipts tax to the Comptroller. This would include, but is not necessarily limited to, those TABC permits or licenses with prefixes of BF, BG, BE, BQ, TN, BH, CA, SB, MB, N, NB, NE and RM.

The reported sales must reflect a separate line item summarizing alcoholic beverage sales to each Texas retailer for each unique combination of class of beverage [distilled spirits (DS), wine (W), beer (B) or ale/malt liquor (ML)], brand name, Universal Product Code (UPC) and individual container size. The number of containers sold must be reported as individual containers (bottles, cans, etc.). Reporting in cases or other multi-unit packs is not permitted.

The record layout, data elements and descriptions needed to file your report are attached for reference. If you have any questions, please contact us via mail at the address on the attached form, by phone at 512-463-0959 or via email at HB11@cpa.state.tx.us.

Sincerely,

A handwritten signature in black ink, appearing to read "Ricardo Salazar".

Ricardo Salazar, CPA
Audit Division
Comptroller of Public Accounts

Enclosure

Record Format for the Reporting System

Each data element must be a separate field (column) in the CSV file uploaded into Internet-based WebFile program. Each row/record summarizes monthly sales for each unique combination of beverage class, brand name, individual container size, and UPC code made by each separate seller to each separate retailer.

| <u>Data Element</u> | <u>Field Length</u> | <u>Data Type</u> | <u>Definition and Description</u> |
|--|---------------------|------------------|---|
| Seller's TABC Permit or License Number | 9 | Char | This is the 8 or 9 alphanumeric permit or license number issued by the TABC. Each line item on the report must identify the specific TABC permit or license actually making the sale. Consolidation of sales under a single TABC permit or license is not allowed. |
| Retailer's/Purchaser's TABC Permit or License Number | 9 | Char | This is the 8 or 9 alphanumeric permit or license number issued by the TABC to each retailer. Each retailer will have a separate CLP# for each separate physical location. Retailer's correct permit or license number may be verified by through the TABC's website. |
| Retailer's/Purchaser's TP ID# | 11 | Char | The unique 11-digit tax identification number assigned by the Comptroller. All retailers are required to have a tax ID number. The ID number listed here must be associated with the retailer's TABC CLP#. |
| Retailer's/Purchaser's Name | 50 | Char | The name of the entity or individual to whom the retail permit or license is issued. This will be reflected on the permit or license posted at the retailer's location. This information is publically available on the TABC's website using the retailer's permit or license number. |
| Retailer's Street Address | 50 | Char | The street number and street name of the retailer's physical location. This information is publically available on the TABC's website using the retailer's permit or license number. |
| Retailer's City | 30 | Char | The name of the city in which the retailer is physically located. This information is publically available on the TABC's website using the retailer's permit or license number. |
| Retailer's State | 2 | Char | The official two-character state code of the state in which the retailer is located. This should always be "TX". |
| Retailer's 5-Digit ZIP Code | 5 | Char | The five digit Zip code of the retailer's physical location. Do not use the Zip plus four format. This information is publically available on the TABC's website using the retailer's permit or license number. |
| Beverage Class | 2 | Char | This is the one or two character class of beverage code. It must be either DS, W, B or ML (distilled spirits, wine, beer or malt liquor). Each line item will have only one class of beverage code. |
| Universal Product Code | 18 | Decimal | The manufacturer's unique universal product code of each line item. Each line item will have only one UPC code. |
| Brand Name | 50 | Char | The complete and specific brand name of each line item. Each line item will have only one brand name. |
| Individual Container Size | 15 | Char | This will be the individual bottle or can container size. Multi-unit packages or case packs must reflect the size of the individual units. Distilled spirits and wine must reflect metric sizes. For metric sizes less than one liter, the size should be in milliliters (such as 750ml, 375ml, and 500ml). One liter and greater sizes should be reflected in liters (1.0L, 1.75L, 1.5L, etc.). Packaged beer and malt liquor will normally be reflected in ounces. Domestic draft beer will normally be reflected in gallons to one or two decimal places such as 15.5G or 7.25G. Imported draft beer or malt liquor may be listed in either gallons or liters. Each line item will have only one size. |
| Number of Containers | 7 | Char | This is the number of individual bottles, cans or containers for each line item. Multi-unit packages, such as cases, must be broken down into the number of individual bottles or cans. |
| Selling Price | 13 | Decimal | This is the net selling price charged to the customer of each line item on this report. |